

January 11, 1941

**LAW LIBRARY**  
**ARIZONA ATTORNEY GENERAL**

Mr. J. P. Metz,  
Superintendent of Banks,  
Phoenix, Arizona.

Dear Mr. Metz:

We have your letter of January 9th enclosing the communication from the Bank of Arizona which states that the County Assessor of Yavapai County is desirous of opening up an account in said Bank in which he desires to deposit those moneys paid under protest under the automobile lieu tax law, and that he has asked the Bank to furnish security for his account.

We know of no provision of the law which allows the Assessor to hold moneys paid to him whether the same are paid under protest or not. See Pinal County v. Hammons, 30 Ariz. 36.

Very truly yours,

JOE CONWAY,  
Attorney General.

E. P. CLINE,  
Assistant Attorney General.

EARL ANDERSON,  
Special Assistant  
Attorney General.